Michigan Department of Treasury
3877 (Rev. 9-06)

This form is issued under authority of P.A. 403 of 2000, as amended.

Terminal Operator Annual Return

151-TOA

This return is due

1. Company Name and Mailing Address	**2.** Calendar Year (YYYY)

3. Account Number (FEIN or TR)	3A. License Number

4. Contact Person Name

5. Telephone Number	6. Fax Number

7. E-mail Address

8. IRS Terminal Control Number	9. Terminal Name

PART 1: TAX COMPUTATION (Complete page 2 before continuing).

10. CALCULATED TAX DUE. Enter the total of all columns on Line 27, Page 2 .... **10.**

11. Penalty for late filing and/or payment (5% of tax per month to a maximum of 25% - minimum $10.00 for first month) .... **11.**

12. Interest (1% above prime rate set January 1 and July 1 of each year) .... **12.**

13. Excessive lost/unaccounted for fuel penalty. Enter the total of all columns on line 31, page 2 .. **13.**

14. **TOTAL REMITTANCE.** Add lines 10 - 13 .... **14.**

CERTIFICATION

I declare under penalty of perjury that I have examined this report, and to the best of my knowledge and belief, it is true and complete.

I authorize Treasury to discuss my return and attachments with my preparer. ☐ Yes ☐ No

Authorized Signature		Preparer Signature	Preparer FEIN
Printed Name	Date	Printed Name	Date
Title	Telephone Number	Address	Telephone Number

Call (517) 636-4600 if you have any questions regarding this form.

Make check payable to the "State of Michigan-Motor Fuel." Print your account number on the front of your check.

MAIL WITH REMITTANCE TO:
Michigan Department of Treasury
P.O. Box 77401
Detroit, Michigan 48278

www.michigan.gov/treasury

151-TOA

Terminal Control Number (TCN)	Calendar Year
Company Name	Account Number (FEIN or TR)

PART 2: TAX CALCULATIONS

REPORT NET GALLONS		Column A Gasoline Products (Including Transmix)	Column B Ethanol E70-E99	Column C Aviation Gas	Column D Jet Fuel	Column E Diesel Products (Undyed)	Column F Undyed Biodiesel B05 or higher
15.	Actual physical ending inventory (December 31 of reporting period) .... **15.**						
16.	Beginning actual physical inventory (January 1 of reporting period) .... **16.**						
17.	Receipts during reporting period .... **17.**						
18.	Total gallons available. Add lines 16 and 17 .... **18.**						
19.	Fuel removed from the terminal across the rack during reporting period .... **19.**						
20.	Fuel removed from the terminal in bulk (i.e. pipeline, marine, etc.) during the reporting period (include mode of transport ST and BA) .... **20.**						
21.	Total disbursements during the reporting period. Add lines 19 and 20 .... **21.**						
22.	Computed ending inventory. Subtract line 21 from line 18 .... **22.**						
23.	Net loss or unaccounted for gallons. If line 22 is greater than line 15, subtract line 15 from line 22. If line 15 is greater than line 22, enter zero (0) .... **23.**						
24.	Allowable loss. Multiply the sum of line 19 and 20 by .005. (1/2 of 1% of all net gallons of fuel removed)**24.**						
25.	Taxable loss. If line 23 is greater than line 24, subtract line 24 from 23. If line 24 is greater than line 23, enter zero (0) .... **25.**						
26.	TAX RATE .... **26.**	0.19	0.12	0.19	0.15	0.15	0.12
27.	TAX DUE. Multiply line 25 by line 26 for each column. Enter here andthe total of Columns A, B, C. D, E and F on line 10, page 1 .... **27.**						

PART 3: PENALTY CALCULATION – LOST/ UNACCOUNTED FOR FUEL

28.	Enter total fuel removed from the terminal rack from line 19, columns A, B, C, D, E and F .... **28.**						
29.	Penalty threshold. Multiply gallons from line 28 by 0.05 (5% of total fuel removed across the rack.) .... **29.**						
30.	Enter total lost or gallons unaccounted for from line 23, columns A, B, C, D, E and F .... **30.**						
31.	Excessive lost/unaccounted for fuel penalty due. If line 29 is greater than line 30 for columns A-F, enter zero (0). If line 30 is greater than line 29, enter figures from line 27 columns A-F and enter the grand total on page 1, line 13 .. **31.**						

Instructions for Form 3877, Terminal Operator Annual Return

All IRS-approved terminal operators in the State of Michigan must file this return on, or before, February 25 following the close of the report period. The report period for the Terminal Operator Annual Return is the calendar year, January 1 through December 31. A separate return must be filed for each terminal.

Lines not listed below are explained on the tax return.

PART 1: TAX COMPUTATION
Complete page 2 before continuing with lines 10 through 14.

Lines 11 and 12: Enter penalty and interest amounts due if applicable.

PART 2: TAX CALCULATIONS
Report Net Gallons

Each line is subdivided into separate columns based on fuel type.
> In Column A, enter Gasoline Products including E00 through E69
> In Column B, enter Ethanol Blends E70 through E99
> In Column C, enter Aviation Gas
> In Column D, enter Jet Fuel
> In Column E, enter Undyed Diesel Products including B01 through B04
> In Column F, enter Undyed Biodiesel Products B05 through B00

Line 15: Actual physical ending inventory (December 31 of the reporting period). Enter the physical ending inventory as of the close of business for the reporting period.

Line 16: Beginning actual physical inventory (January 1 of reporting period). Enter the physical beginning inventory on the opening day of business for the reporting period. (This should be the same amount reported at the close of business of the previous year).

Line 17: Receipts during the year. Enter the total net gallons received into the terminal during the reporting year, include mode of transport ST (stationary transfer) and BA (book adjustment).

Line 18: Total gallons available. Add lines 16 and 17. Determine the gallons of fuel available for distribution throughout the year.

Line 19: Fuel removed from the terminal across the rack during the report period. Determine the gallons of fuel removed from the terminal via the terminal rack.

Line 20: Fuel removed from the terminal in bulk (i.e. pipeline, marine, etc.) during the reporting period. Also include all gallons with mode of transport ST (stationary transfer) and BA (book adjustment). Determine the gallons of fuel removed from the terminal via the bulk transfer system (above the terminal rack).

Line 21: Total disbursements during the reporting period. Add lines 19 and 20.

Line 22: Computed ending inventory. Subtract line 21 from line 18.

Line 23: Net loss or unaccounted for gallons.
- If line 22 is greater than line 15, subtract line 15 from line 22.
- If line 15 is greater than line 22, enter zero (0).

Line 24: Allowable Loss. Multiply the sum of line 19 and 20 by 0.005 (1/2 of 1% of all net gallons of fuel removed).

Line 25: Taxable Loss. If line 23 is greater than line 24, subtract line 24 from line 23. If line 24 is greater than line 23, enter zero (0).

Line 27: Tax due. Multiply line 25 by line 26 and enter the total for columns A, B, C, D, E and F on line 10, page 1 of this return.

PART 3: PENALTY CALCULATION
Lost/Unaccounted For Fuel

The Motor Fuel Statute provides for 100% penalty for loss or unaccountable fuel that exceeds 5% of the total gallons removed for the annual reporting period. Complete lines 28 through line 31 to determine penalty due.

Line 28: Enter total gallons of fuel removed from the terminal rack from line 19 for columns A, B, C, D, E and F.

Line 29: Compute penalty by multiplying gallons from all columns on line 28 by 0.05 (5%) of total gallons of fuel removed across the rack.

Line 30: Enter total lost or gallons unaccounted for from line 23 for all columns.

Line 31: Excessive loss/unaccounted for fuel penalty due. If line 29 is greater than line 30 for columns A-F, enter zero (0). If line 30 is greater than 29, enter figures from line 27 columns A-F and enter the grand total on page 1, line 13.